IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 13TH DECEMBER 2007 / 22ND AGRAHAYANA 1929

OP.No. 20404 of 2001(D)

PETITIONER:

S.P. RAMLATH,
PROPRIETRIX,
RAMLA SPICES,
CHAPPARAPARAVU (P.O.),
KANNUR DISTRICT.

BY ADV. SRI.V.P.SUKUMAR
SRI.C.A.KURIAKOSE
SRI.V.DEVANANDA NARASIMHAM
SRI.DEEPA P.R.

RESPONDENTS:

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1. THE ASSISTANT COMMISSIONER (ASSESSMENT),
   COMMERCIAL TAXES,
   SPECIAL CIRCLE,
   KANNUR.

2. THE STATE OF KERALA, REPRESENTED BY
   THE CHIEF SECRETARY,
   SECRETARIAT, THIRUVANANTHAPURAM.

BY GOVERNMENT PLEADER SRI. BENJAMIN PAUL.

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 13/12/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ORDER ON C.M.P. 33104 OG 2001 IN O.P. 20404 OF 2001.

DISMISSED

13.12.2007. SD/- K.M. JOSEPH, JUDGE.

APPENDIX

PETITIONER'S EXTS:

EXT. P1 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR 94-95.

EXT. P2 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR 95-96.

EXT. P3 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR 96-97.

EXT. P4 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR 97-98.

EXT. P5 : TRUE COPY OF THE ASSESSMENT ORDER PASSED BY THE 1ST RESPONDENT FOR 98-99.

EXT. P6 : TRUE COPY OF CIRCULAR NO. 8/95/TX DATED 5.4.95.

EXT. P7 : TRUE COPY OF THE NOTIFICATION NO. SRO-127/2000 DATED 5.2.2000.

EXT. P8 : TRUE COPY OF THE ASSESSMENT ORDER FOR 99-2000 DATED 25.11.2000.

EXT. P9 : TRUE COPY OF THE NOTICE DATED 7.6.2001 ISSUED TO THE PETITIONER BY THE 1ST RESPONDENT.

K.M.JOSEPH, J.

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O.P. No.20404 of 2007

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Dated this the 13th day of December, 2007

JUDGMENT

It is submitted by the learned counsel for the petitioner that the issue raised by the petitioner is covered against the petitioner by virtue of the decision reported in K**erala Arecanut Commission Agent Association v. The Commissioner of Commercial Taxes** ((2003) 11 K.T.R. 316(Ker)).

Recording this submission, the writ petition is dismissed.

(K.M. JOSEPH, JUDGE)

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K.M. JOSEPH, J.

O.P. No. 20404 of 2001

JUDGMENT

13.12.2007.